NOTICE OF PROPOSED CHANGES TO COMMON PROPERTY FISHERY ASSESSMENT IN THE REGULATIONS OF THE DEPARTMENT OF REVENUE

BRIEF DESCRIPTION

The Department of Revenue proposes to change regulations on common property fishery assessment.

The Alaska Department of Revenue (department) proposes to add regulations in Chapter 116 of Title 15 of the Alaska Administrative Code: 15 AAC 116, Common Property Fishery Assessment and Seafood Marketing Assessment. The proposed regulations add language for the common property fishery assessment rate for king salmon harvested in the Southern Southeast Regional Aquaculture Association's terminal harvest areas in 2022. Other minor changes or additions proposed by the public may also be considered by the department.

The Department of Revenue proposes to add regulations under 15 AAC 116, Common Property Fishery Assessment and Seafood Marketing Assessment of the Alaska Administrative Code as follows:

15 AAC 116.415(a) & (f), Common property fishery assessment rate, (a) adds conforming language for new subsection (f), and (f) establishes the common property fishery assessment rate for king salmon harvested in the Southern Southeast Regional Aquaculture Association's terminal harvest areas between May 1, 2022 and July 4, 2022 at 50 percent of the value of king salmon harvested.

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail at susan.jakonis@alaska.gov, or by facsimile at (907) 269-6644. Comments must be received no later than 4:00 p.m., on Thursday, January 20, 2022.

You may submit written questions relevant to the proposed action to Susan Jakonis. The questions must be received at least 10 days before the end of the public comment period. The department will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (http://www.tax.alaska.gov).

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System, the Tax Division website, and by contacting Susan Jakonis.

After the public comment period ends on Thursday, January 20, 2022, the department will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. You should comment during the time allowed

if your interests could be affected. Written comments received are public records and are subject to public inspection.

Statutory Authority: AS 43.05.080; AS 16.10.455.

Statutes Being Implemented, Interpreted, or Made Specific: AS 16.10.455.

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at http://list.state.ak.us. Simply scroll down to the links beginning with "tax-".

The department reserves the right to waive technical defects in this publication. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this process must contact the above address, email, or the TDD number (907) 269-8411 by **4:00 pm**, **Thursday, January 13, 2022.**

December 13, 2021 Anchorage, Alaska

Colleen M. Glover Director, Tax Division (907) 269-1033

Colleen Glover